



# *testimony*



STATEMENT OF  
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DEPARTMENT OF DEFENSE  
BEFORE THE  
TASK FORCE ON DEFENSE AND  
INTERNATIONAL RELATIONS  
HOUSE BUDGET COMMITTEE  
ON  
DEPARTMENT OF DEFENSE  
FINANCIAL MANAGEMENT

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Mr. Chairman and Members of the Task Force

I am pleased to have the opportunity today to discuss the efforts of the Department of Defense to account for its funds and physical assets, provide useful financial information to decision makers, and operate its huge payroll and contractor payment operations efficiently.

I would like to begin by underscoring both the critical importance of sound financial management and the unavoidable complexity of finance and accounting operations in an organization as large as the DoD. It is useful to keep in mind that the Department is the largest holder of U.S. Government physical assets (\$one trillion), has the most employees (about 1,500,000 active military and 710,000 civilians), owns the most automated systems, administers the most complicated chart of accounts, and manages the most diverse mix of operating and business functions of any Government Agency.

The average monthly finance and accounting workload includes cutting 5 million paychecks, taking 920,000 contract or purchase actions and reporting commitments, obligations, expenditures and other data for many thousands of accounts.

PAST PRACTICES AND RESULTING CHALLENGES

The Department's accounting systems and financial reporting practices mirrored its overall management philosophy during the 1950's through 1980's. Most DoD business processes--acquisition, inventory management, maintenance, training, and many others were decentralized; controlled in theory by elaborately detailed rules and regulations; developed unilaterally by organizations operating within their own functional "stovepipe" with insufficient coordination with other stakeholders; and often labor intensive despite the use of many thousands of automated systems.

In the finance and accounting area, each Military Department operated dozens of systems; data element standardization was never effectively enforced; DoD accounting policies were enunciated in a Handbook whose precepts were not mandatory and therefore were widely ignored; and the primary focus of financial reporting was on funds control, not on providing the full range of financial data needed by managers. In retrospect, it is remarkable how infrequently the DoD accounting community was asked questions along the lines of how much does it cost to run a base, fill a requisition or operate a warehouse. To this day, when such cost information is needed, managers frequently

must hire consultants to make estimates or use special data calls instead of relying on standard reports, often with questionably reliable results.

During the 1990's, a combination of factors highlighted many longstanding DoD financial management problems and created new challenges for DoD. Those factors included:

- The centralization of most DoD finance and accounting functions into the Defense Finance and Accounting Service (DFAS) in 1991 was a long overdue initiative to streamline the organizational structure in this area. Establishing a central organization is never easy, because users and customers are leery about the quality of service they will receive from offices they no longer directly control and some elements of the workforce resist change. In the case of DFAS, the usual problems were compounded by the compelling need to make deep workforce cuts rapidly and close many finance offices, as DoD sought to reduce its support costs. The downsizing effort was a major preoccupation for the first several years of DFAS' existence. In addition, DFAS was created at the same time the Department was expanding its revolving fund concepts to require users of services to pay for the total costs of those services. DFAS soon became immersed in arguments with

customers over fees for services that previously had appeared free or cheaper from the users' standpoints. Some users continue to regard DFAS as a monopoly with inadequate incentives for cost reduction or service quality improvements.

- The Chief Financial Officers (CFO) Act of 1990 required preparation and audit of financial statements of revolving funds, trust funds and commercial-like functions throughout the Federal Government. Additionally, the Departments of the Army and Air Force were designated as pilot programs, requiring preparation and audit of financial statements for the General Funds of those Services. The Federal Financial Management Act of 1994 expanded the requirement for annual audited financial statements to all DoD funds, as well as Government-wide financial statements. The DoD and many other Government agencies lacked the systems, controls and policies for complying with those requirements.
- The Federal Financial Management Improvement Act of 1996 requires the head of each Federal agency to prepare a Remediation Plan if the agency's financial management systems do not comply substantially with Federal accounting standards, requirements for financial management systems, and the U.S. Government Standard General Ledger at the transaction level.

The Department's systems cannot meet any of those standards and therefore the DoD is implementing a Remediation Plan.

- The National Defense Authorization Act of 1998 requires the Secretary of Defense to submit to Congress a biennial strategic plan for the improvement of financial management within DoD. The Biennial Plan is to address all aspects of financial management, including the finance systems, accounting systems, and data feeder systems that support financial functions. The Authorization Act also included additional detailed requirements for a statement of objectives, performance measures, schedules, and the identification of individual and organizational responsibilities for Special Interest Items. Because of other, similar reporting requirements, the Department now considers this to be an annual report.
- Previous Government accounting and auditing standards were inadequate for CFO Act implementation and private sector financial reporting methods cannot be adopted by the public sector without considerable modification. Therefore, over the past few years, the Federal Accounting Standards Advisory Board (FASAB) has issued 18 new accounting standards and 3 concepts. Each of these standards has generated very

significant new workload requirements for the DoD managers who are trying to make systems "CFO compliant," for the preparers of financial statements, and for the auditors. The standards also require further clarification and interpretation, as with any new set of policies.

- Because of its size, the DoD is required to prepare financial statements for both the overall Department and for numerous large component entities, such as each Military Department's General Fund. No other Federal Agency has an equivalent accounting and auditing workload. The annual financial audits alone consume about 400 staff workyears of my office and the Military Department audit organizations. The full cost of DoD CFO Act compliance effort has never been identified.

#### FINANCIAL STATEMENT AUDIT RESULTS

Neither the full integration of DoD support operations, including financial management, nor the achievement of clean audit opinions on the consolidated DoD financial statements are feasible short term goals. The Department remains several years away from being able to achieve favorable audit opinions on most major financial statements, although breakthroughs on a few individual statements are likely over the next couple years.

The DoD efforts to compile and audit the FY 1999 financial statements, for the Department as a whole and for the 9 subsidiary reporting entities, were massive. Nevertheless they could not overcome the impediments caused by poor systems and inadequate documentation of transactions and assets. In terms of opinions, the audit results differed little from the past several years. A clean opinion was again issued for the Military Retirement Fund, but disclaimers were necessary for all other funds, including the DoD-wide consolidated statements.

The scope of accounting adjustments to financial statements is one of the best indicators of how difficult it has been for DoD to emulate private sector financial reporting practices. When the financial reporting system of a public or private sector organization cannot generate fully reliable financial statements, accountants sometimes make accounting entries, often as recommended by auditors, to complete or correct the statements. Making major entries or adjustments to override, correct or transfer data is not the preferred way of doing business and there is considerable attention paid to any significant change made to official accounting records. The notion of accounting entries being made on a mass scale, in most cases to compensate for underlying system problems, is

completely foreign to Corporate America, as is the prospect of any such adjustments being unsupported by clear audit trails. In fact, accounting adjustments are closely scrutinized for fraud indicators.

The audits of the FY 1999 DoD financial statements indicated that \$7.6 trillion of accounting entries were made to compile them. This startling number is perhaps the most graphic available indicator of just how poor the existing systems are. The magnitude of the problem is further demonstrated by the fact that, of \$5.8 trillion of those adjustments that we audited this year, \$2.3 trillion were unsupported by reliable explanatory information and audit trails or were made to invalid general ledger accounts. About \$602.7 billion of accounting entries were made to correct errors in feeder reports.

I will discuss some of the other specific problems in the statements later in this testimony, but first I would like to mention our longstanding concern about measuring where the DoD CFO Act compliance effort stands.

MEASURING PROGRESS

Audit opinions on the annual agency financial statements still are the sole widely used metric for quantifying progress by the Federal Government toward accurate and, by implication, useful financial reporting. Unfortunately, this means that considerable improvement can be made in each of the huge DoD reporting entities without any effect at all on the overall audit opinions. For example, the Air Force made a concerted effort to correct records and compile support for transactions so that a favorable audit opinion could be achieved on its Statement of Budgetary Resources (SBR), which is a key part of the Air Force General Fund financial statements.

Notwithstanding these numerous improvements and corrections, the effort could not overcome the problem of an unreliable opening balance. Despite a relatively near miss, the Air Force SBR audit result for FY 1999 is scored as another failure for the Department, one of many disclaimed audit opinions, but this is only part of the story.

Although the DoD deserves credit for the considerable effort made to improve its financial reporting, it seems that everyone involved--the Congress, the Office of Management and Budget, the audit community and DoD managers--have at best a general sense

of how much progress has been made, what is the planned pace of further action, how much remains to be done and how much risk exists in terms of meeting goals and schedules. Nor has it ever been clear, as previously mentioned, how much the various aspects of this effort have cost to date, how much more will be needed and whether the effort is sufficiently resourced.

Ironically, although the Department annually compiles voluminous documents in response to statutory requirements for multi-year financial management improvement plans and other data, very little of that information is consistently updated, analyzed and used for day to day program management or frequent senior management oversight. Much of it has to be collected in annual data calls to the DoD component organizations. The various reports to OMB and Congress, the annual financial statement audits, and even supplementary audits cannot substitute for structured, readily accessible, meaningful and frequent internal management reporting. Current data on project performance, cost and schedule status should be routinely provided up a clearly defined program management chain and shared with external reviewers. What has been in place up until now has been a 1970's or 80's management model.

APPLYING YEAR 2000 LESSONS LEARNED

In our November 1999 report, Deficiencies in FY 1998 DoD Financial Statements and Progress Toward Improved Financial Reporting, we recommended that DoD emulate its highly successful "Y2K" management approach to address the challenge of attaining CFO Act compliance. As was the case with the Y2K conversion, the CFO Act challenge has been designated by the Secretary of Defense as a high priority and it is fundamentally a systems problem. Therefore it can be addressed most effectively if there are goals, criteria and milestones set forth in a clear management plan that involves all DoD organizations and functional communities, because it cannot be overcome unilaterally by the Chief Financial Officer without the active assistance of the rest of the Department. Like Y2K compliance, CFO Act compliance needs extensive audit verification and testing, and the Congress, OMB and GAO are all strongly interested in measuring progress toward the goal. There would be several advantages to this approach. The Department knows it works, managers and the Congress are familiar with terminology related to defined phases and system status, and it entails fairly simple and verifiable metrics to show progress and highlight risk areas.

Although the Department reports in its current Financial Management Improvement Plan that the Y2K concept has been adopted, implementation has been disappointingly slow and key Y2K process attributes are still missing. The Plan of September 1999 established March 31, 2000, as the milestone for completing the Assessment Phase for CFO Act compliance of 168 critical systems, but we understand this milestone has slipped until later this year. Despite the Y2K program experience that initial system assessments and status reports often were overly optimistic, incomplete or inconsistent, audit community involvement in validating milestone status has been limited. This is in marked contrast to the Y2K conversion effort, which we supported on a massive scale and whose managers shared status reporting with the auditors on a virtually continuous basis. To help redress this weakness, we plan to issue at least one report this year on the Assessment Phase, based on a self-initiated audit.

The Biennial Plan did not identify an overall milestone to correct all system deficiencies and fully integrate the financial management systems. The Plan stated that compliant finance and accounting systems are expected to be in place by FY 2003, which likely is optimistic. Significantly, the Plan did not provide a specific date goal for correction of all

feeder system deficiencies. Because the logistics, personnel, acquisition and other feeder systems provide from 50 to 80 percent of all data, this is a crucial gap in last year's plan.

We have identified feeder systems with intermediate target dates extended beyond the FY 2003 milestone for the finance and accounting systems. For example, the Army Standard Installation and Division Personnel System had a September 2005 milestone for improvements. It is important that there be a clear understanding of the plan for those feeder systems and intensive management of this vital segment of the overall effort. We will work with the Department this summer to strengthen management oversight and the next iteration of the plan. We consider it crucial that the Department act now to be able to provide the incoming Administration with a clear and realistic roadmap of what needs to be done to attain a new generation of fully capable systems and clean audit opinions on the output of those systems.

#### USEFUL FINANCIAL DATA

In adopting the private sector practice of audited annual financial statements, the Congress clearly expected improved financial management. The lack of performance metrics and cost

data, as previously discussed, handicap an assessment of whether the effort to attain auditable financial statements has been worthwhile. The more important question to be asked, however, is whether data produced in compliance with Federal Accounting Standards and validated in financial statement audits is useful to users--managers and the Congress. Because much of the data rolled up into annual financial statements is also provided to users in various reports and budget exhibits, frequently often during the year, the focus should be across the spectrum of financial information reported within and by the Department, in whatever form.

We fully agree with the General Accounting Office that a clean audit opinion would not necessarily be synonymous with responsive financial information that enables sound decision making by program officials and resource allocators. This would be particularly true if the financial statements were formulated using ad hoc procedures for bypassing the official financial systems and records that are relied on for day to day management information.

Questions on the usefulness of various financial reports can best be answered by the users, not auditors or accountants. Unfortunately, we are unaware of much feedback to the DoD CFO

community along those lines from other managers or Congress. Hopefully this dialogue will expand in the future, so that the accounting community has the best possible idea of what managers and the Congress actually need, when and in what form.

#### ASSET ACCOUNTABILITY

Accounting and auditing standards can be very arcane. In my view, some of the property valuation issues confronting the Department are marginally relevant in Government and will never have any impact on DoD decision making. However, other management information deficiencies identified by the financial statement audits have very practical implications. For example, inventory management has been a high risk area for DoD for many years. Having complete, accurate and timely data on inventory is essential for logistics readiness and for making good procurement and disposal decisions.

Examples of inventory accuracy problems were highlighted in our report on Inventory Accuracy at the Defense Depot, Columbus, Ohio, February 27, 1997, and a follow-up report on Assuring Condition and Inventory Accountability of Chemical Protective Suits, February 25, 2000. For the first audit, we observed an inventory count of chemical protective suits, which must be

carefully controlled as a critical warfighting item. The audit disclosed major discrepancies between the Columbus Depot's records and the actual number of chemical protective suits on-hand. The audit indicated 423,062 fewer protective suits actually on-hand than in the records. At other locations on the premises that were not designated as containing protective suits, we found an additional 696,380 protective suits that were not on the inventory records. This loss of control was caused by poor management practices, rather than by problems with the automated inventory records system. Management took action to regain control of the chemical protective suits and temporarily corrected its records. Shortly thereafter, as part of efforts to consolidate overall supply depot operations, the protective suits were transferred to the Defense Depot at Albany, Georgia.

Last year, we observed the physical inventory count for 158 items stored at the Defense Depot, Albany. One of the sampled items was one of the types of protective suits that we had addressed in 1997. We discovered that, instead of improving inventory management, the transfer of the protective suits had had the opposite effect. The inventory records were again materially inaccurate. Although the records indicated 225,202 protective suits on hand, the physical count was 31,277 less. We also reported that these suits had been involved in a

criminal investigation by the Defense Criminal Investigative Service, were potentially defective, and should have been withdrawn from active inventory. This problem was not caused by the inventory record errors, but does illustrate that financial audits can have a variety of benefits and highlight problems other than poor accounting. The inventory records have again been corrected and the potentially defective suits have been designated as usable for training only.

#### FINANCIAL LIABILITIES FOR ENVIRONMENTAL CLEANUP

Another area where DoD financial statements have been materially deficient, and which involves controversy about the practicality of the new accounting standards, is the recognition of liabilities for environmental costs to dispose of equipment and clean up DoD installations. We were unable to verify the \$79.7 billion reported for environmental liabilities on the FY 1999 DoD Agency-wide Balance Sheet. The reported amount, as large as it is, was clearly understated.

The magnitude of DoD environmental cleanup requirements has been a matter of intense DoD and Congressional interest for many years, but information on costs is fragmented and often unreliable. It would seem logical that costs identified in

budget exhibits, other DoD environmental program reports, Selected Acquisition Reports and financial statements should be as consistent as possible, reconcilable and supported. More work is needed to move toward that goal. Specifically, there are unresolved issues regarding when to recognize environmental disposal costs for other than nuclear powered weapon systems on financial statements. Also, the cost estimates for installation cleanup need improvement.

For example, the \$20.7 billion equipment disposal portion of the overall environmental liability estimate was clearly incomplete, although improved over previous years. The Air Force reported nothing. The Navy, in contrast, estimated \$11.5 billion for nuclear-powered submarine and ship disposal.

An open issue remains on when to recognize environmental disposal costs for most DoD weapon systems on the financial statements--as soon as estimates are made as part of initial weapon system life cycle costing or much later when disposal decisions are made. We are working with the Department and GAO to resolve the question of what the accounting standards require and how much flexibility the DoD has to distinguish between nuclear powered systems and others with different types of hazardous materials. Regardless of the decision, we have

recommended more aggressive action by the Military Departments to ensure that acquisition program managers include hazardous waste handling and disposal costs in the total estimated ownership costs of their systems. Recent audits indicated commendable emphasis by program managers on reducing the amount of environmentally hazardous material that will require costly disposal, but virtually no emphasis on including disposal costs in life cycle cost estimates. Both Congress and DoD have stressed the importance of complete life cycle cost estimates for weapon systems, and stated that support costs are the most frequently understated category. Disposal costs are part of support costs.

The DoD reported \$34 billion as the liability for environmental cleanup of munitions residue at training ranges. Reporting this amount represents a significant improvement over FY 1998, when cleanup liabilities for training ranges were not recognized or reported at all. However, reporting was incomplete and some managers question the usefulness of collecting the data. Although final DoD guidance for reporting liabilities for cleanup of training ranges has not yet been published, it is expected in FY 2000. Also, we will issue a report next month on inefficiencies in the processes for collecting and disposing of range residue.

SIMPLIFYING ACCOUNTING REQUIREMENTS

In the mid-1990's, we recommended that DoD and the Congress consider ways to reduce the burden on DoD accounting offices and the risk of errors by simplifying requirements. The Under Secretaries of Defense (Comptroller) and (Acquisition, Technology and Logistics) have pressed the DoD components to adopt measures to avoid the unnecessary use of multiple accounts on contracts and commingling of funds from different accounts on the same contract line item. Likewise, our office has periodically commented on the incredible complexity of the DoD chart of accounts, which is probably unique in the world because of its hundreds of thousands of accounting entities, and the absurdly long accounting codes that result. This multiplicity of "colors of money" is a root cause of the formidable DoD problems with the accuracy of accounting data, the complexity of contracts, the difficulty of properly managing disbursements and progress payments, the high overhead costs of DoD budget and accounting operations, and the considerable restrictions on the flexibility of managers to shift funds quickly to meet contingencies. Millions of documents must contain at least one, and in some cases, many accounting classification codes that typically have from 46 to 55 characters each. Compare 12 or 16

characters used for a commercial credit card to a typical Navy fund cite:

17x1611 1936 026 54002 3 068572 ID 000151 000560852000

We believe that the DoD and Congress ought to reconsider the need for so many discrete appropriations, budget activities, line items, and other subaccounts. These kinds of issues are seldom considered in the context of management reform, but we believe that any streamlining of DoD accounting requirements would considerably assist managers in avoiding errors, improving data quality, and cutting overhead costs throughout the Department.

Unfortunately, the budget and appropriation structures are difficult to change. The DoD must administer at least 1,200 open appropriation accounts at any given time. A single appropriation may have many hundred subaccounts. The main driver of complexity, however, is the business practice of the individual DoD component. The Army, for example, has resisted simplification of either contracts or its chart of accounts, in effect asserting that it wishes to continue trying to capture costs and control funds at extremely challenging levels of detail.

OTHER CONCERNS

We have concerns about information assurance, fraud and management controls in finance operations, particularly vendor pay. We continue to view DFAS as a likely target for hackers and are working closely with the Department to reduce vulnerability to computer crime and other fraud. Conflicting priorities and constrained resources have minimized recent audit coverage of vendor pay and other high risk areas related to financial management. Nevertheless, the results of the relatively few audits performed recently on other than financial statement processes provide an insight into what kinds of issues require management attention. For example:

- Last November we reported that the Department's policies on the timely recording of fiscal obligations needed to be strengthened to ensure compliance with the intent of applicable laws. The Department has taken responsive actions.
  
- On June 5, 2000, we reported that DFAS had improved controls over vendor payments made for the Air Force using the Integrated Accounts Payable System, but more needed to be done to ensure that all payments were properly documented for

compliance with the Prompt Payment Act. About 176,000 of 307,000 payments made from April through June 1999 lacked complete supporting documentation. Although we found no indication of widespread fraud, better compliance with prescribed controls would diminish the risk of fraud and non compliance with laws such as the Prompt Payment Act.

- On June 9, 2000, we reported that management controls over the National Drug Control Program funds received by DoD were reasonable; however, the manual process used to report the status of those funds to the Office of National Drug Control Policy was not linked to the official accounting records. As a result, we were unable to attest to the accuracy of the annual report for FY 1999 as required by Public Law 105-277, the Office of National Drug Control Policy Reauthorization Act of 1998. This is a good example of the current inability of DoD accounting systems to provide information needed by the DoD and Congress, necessitating special workaround measures.
  
- On June 16, 2000, we reported that the DoD had not rigorously applied the principles set forth in the Clinger-Cohen Act when approving the acquisition strategy for the Defense Joint Accounting System. The planning for this new system, currently intended to be one of four DoD systems for multi-

organization general fund accounting, has been severely criticized by the House Armed Services and Appropriations Committees. The main concerns are the lack of a sound analysis of alternatives and the poor precedent involved in the combined Milestone I and II approval for the project despite the absence of that analysis.

- On June 29, 2000, we reported that controls needed improvement to ensure that payroll withholding for DoD civilians was accurate. A limited sample of withholding in 279 individual accounts indicated errors in 24 accounts and inadequate supporting records in DoD personnel offices. This is an example of a payment problem that is caused by erroneous input from feeder systems, not by errors in the finance office, but the tendency is to blame DFAS.

#### CONCLUSION

Mr. Chairman, every time we testify on DoD financial management, we assert that sustained involvement by senior managers and the Congress are vital ingredients for progress. This remains very much the case and we urge the Task Force to continue its dialogue with the Department on these tough issues. Despite commendable progress, the DoD remains far from CFO Act

compliance and continued measures will be needed over the next several years to achieve success. The DoD audit community, which has invested so much effort and resources in this area over the past several years, very much appreciates your interest in our activities and viewpoints. The titles of some of our reports that are applicable to this testimony are attached, for ready reference.

Finally, I would be remiss if I did not mention that the DoD audit community has an outstanding relationship with the Department's financial managers and virtually all of our recommendations have been accepted over the past several years. Likewise, the advice of the General Accounting Office has been very helpful to us and we will continue working closely with them to provide DoD and Congress with a well rounded picture of DoD financial management issues. This concludes my statement.

Examples of FY 2000 Inspector General, DoD,  
Reports and Testimony related to this Statement

No. 2000-030, Recording Obligations in Official Accounting Records, 11/4/99

No. 2000-041, Deficiencies in FY 1998 DoD Financial Statements and Progress Toward Improved Financial reporting, 11/26/99

No. 2000-069, FY 1998 Department of Defense Agency-Wide Statement of Budgetary Resources, 12/29/99

No. 2000-077, Testimony by Deputy Inspector General, DoD, to the House Budget Committee on Defense Management Challenges, 2/17/00

No. 2000-086, Assuring Condition and Inventory Accountability of Chemical Protective Suits, 2/25/00

No. 2000-091, Internal Controls and Compliance with Laws and regulations for the DoD Agency-wide Financial Statements for FY 1999, 2/25/00

No. 2000-120, Testimony by Assistant Inspector General for Auditing, DoD, to Subcommittee on Government Management, Information and Technology, House Committee on Government Reform 5/7/00

No. 2000-121, Hazardous Material Management for Major Defense Systems, 5/4/00

No. 2000-136, Reporting of Performance Measures in the DoD Agency-Wide Financial Statements, 5/31/00

No. 2000-139, Controls Over the Integrated Accounts Payable System, 6/5/00

No. 2000-151, Acquisition of the Defense Joint Accounting System, 6/16/00

No. 2000-156, DoD Payroll Withholding Data for FY 1999, 6/29/00

All reports and testimony listed above are available on the Internet at www.dodig.mil.

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